

CHAPTER 11: - LOCAL BUSINESS TAX

Article

Charter reference:

Authority to license and tax privileges, businesses, occupations and professions in city, see § 4.17(b)

Cross-reference:

Home occupations, see LDC § 3.19

Land Development Code, see LDC

Marina license restricted, see § 10-5

Editor's note:

As currently set out, Chapter 11 is derived from Ord.9-72, adopted September 1, 1972. Formerly, Chapter 11 was derived from Ord. 5-71, adopted March 29, 1971, as amended by Ord. 5A-71, adopted July 26, 1971, Ord. 5B-71, adopted September 20, 1971, and Ord. 169-06, adopted 11-30-2006.

ARTICLE I: - GENERAL PROVISIONS

Section

§ 11-1 - Definitions.

For purposes of this chapter, the following words and terms are defined as follows.

CITY. The City of Cape Coral, Florida.

COUNCIL and ***CITY COUNCIL.*** The City Council of Cape Coral, Florida.

EMPLOYEES. In classifications wherein the fee is based on the number of employees, the number shall include the owner, president, contractor or principal person in the firm, company, corporation or association as well as each person on the payroll. Part-time employees who are employed 20 or more hours per week shall be included in the calculation of number of employees. If, at any time during the business tax year, the number of employees increases more than 50%, the Licensing/Business Tax Division should be notified and the local business tax receipt amended accordingly with any additional fees on a pro rata basis.

(Ord. 9-72, § A, 9-1-1972; Ord. 38-81, § 1, 7-20-1981; Ord. 15-87, § 1, 4-20-1987)

ENGAGED IN BUSINESS. For the purposes of this chapter, any person identified to the public, at a given location, by sign, printed matter, classified section, telephone directory or city directory, as offering services or property to the public, regardless of whether such person actually transacts any business or practices a profession, shall be considered as engaging in business and shall be liable for a local business tax receipt therefor.

LICENSING/BUSINESS TAX DIVISION. The Licensing/Business Tax Division of the Department of the City Clerk of Cape Coral, Florida.

(Ord. 86-89, 2-12-1990; Ord. 81-02, 8-26-2002)

MERCHANDISE. Any goods, wares, commodities and items offered for sale, and shall include any services or labor rendered by the seller in respect of the goods which is included in the sale price thereof.

MERCHANT. Manufacturers, distributors and all dealers in merchandise unless specifically classified otherwise in this chapter.

MERCHANT, RETAIL. Any person who sells merchandise to a consumer or for any purpose other than for resale.

MERCHANT, WHOLESALE. Any person who sells to another person merchandise for resale.

PERSON. Individuals, firms, associations, partnerships, bodies politic and corporations and the singular shall, when appropriate, include the plural and the plural, the singular. The gender referred to herein shall be male or female.

RESIDENT. Any person who has established a home (rental or ownership) within the corporate limits of the City of Cape Coral, Florida, and has lived there for a period of 30 days immediately prior to the date of application for a license or local business tax receipt, and who intends to continue as a resident of Cape Coral, Florida.

(Ord. 9-72, § A, 9-1-1972

Ord. 169-06, 12-11-2006)

§ 11-2 - Required; duration.

A local business tax is hereby levied upon, and shall be collected from, every person exercising the privilege of or carrying on or engaging in or managing any business, profession or occupation herein enumerated, as fixed hereinafter. Each of the amounts, unless otherwise stated, shall be the amount or amounts payable as a local business tax for exercising the privilege of carrying on or engaging in the business, profession or occupation. It shall be unlawful for any person to carry on or engage in any business, profession or occupation unless expressly exempt therefrom by law or this chapter, without having paid the local business tax, as provided in this chapter, and otherwise complied with the terms

thereof. The procurement of an appropriate local business tax receipt, subsequent to the date of citation for failure to obtain an appropriate local business tax receipt, shall not operate to mitigate or diminish the fine for failing to obtain the local business tax receipt prior to citation. When a business tax is required by persons employed by any business, the owner of the business is required to advise the Licensing/BusinessTax Division, in writing, of the names and addresses of the employees. This requirement applies to currently employed persons, as well as persons subsequently employed.

(Ord. 9-72, § B, 9-1-1972; Ord. 46-81, § 1, 8-3-1981; Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

§ 11-3 - Dates due and delinquencies; transferable.

- (a) *General.* Local business tax receipts shall be issued by the License/Business Tax Division of the City Clerk beginning on September 1 of each year and shall be due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year. In the event that September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following September 30. If a business, profession or occupation is commenced after September 30, the business tax for the current year must be paid prior to commencing the business, profession or occupation.

(Ord. 58-93, 9-27-1993; Ord. 81-02, 8-26-2002)

(b) *Transferable.*

- (1) Local business tax receipts, except professional (such as doctors, lawyers and the like) and personal (such as barbers, agents and the like) issued by the City of Cape Coral shall be transferable, where a bona fide sale of business is made upon compliance with the following conditions: an application must be filed with the Licensing/Business Tax Division on a form to be prescribed by the city and executed by the present receipt holder as transferor and the proposed new holder as transferee, and payment to the Licensing/Business Tax Division, at the time of filing of the application for transfer, of a transfer fee of \$3. If the transfer is approved, the fee will be retained by the city, but if the transfer is denied, said transfer fee will be refunded. If the application for transfer is not executed by the transferee, the application for local business tax receipt will be treated as a new business and the appropriate charge will be levied.
- (2) Upon presentation of the original local business tax receipt, any local business tax receipt may be transferred from one location to another location within the city upon payment of a transfer fee of \$3.
- (3) Upon written request and presentation of the original local business tax receipt, any receipt holder may have the name of the business changed provided the ownership and location remain the same, upon the payment of a fee of \$3.

(4)

Associates, who individually pay a local business tax, in any business transferring the business tax receipt by virtue of a sale of the business, relocation or name change shall be charged a fee of \$3 for the issuance of an amended local business tax receipt to reflect the change.

(Ord. 9-72, § C, 9-1-1972; Ord. 9-A-72, § 1, 8-13-1973; Ord. 89-76, § 1, 11-1-1976; Ord. 44-77, § 1, 7-18-1977; Ord. 38-80, § 1, 8-18-1980; Ord. 77-80, § 1, 1-5-1981; Ord. 46-81, § 2, 8-3-1981; Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

§ 11-4 - Computation of tax.

When a business, profession or occupation requiring a business tax is started after the first quarter of a fiscal year, the tax will be computed on a quarterly basis.

(Ord. 9-72, § D, 9-1-1972; Ord. 9A-72, § 1, 8-13-1973; Ord. 169-06, 12-11-2006)

§ 11-5 - Display.

Every person engaged in a business, profession or occupation subject to the provisions of this chapter, which business, profession or occupation is conducted at or from a fixed placed of business in the City of Cape Coral, Florida, shall keep the local business tax receipt issued therefor posted in a conspicuous place upon the taxed item or in the premises at or from which the business is conducted.

(Ord. 9-72, § E, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-6 - Possession.

Every person engaged in any business, profession or occupation subject to the provisions of this chapter, but not operating from a fixed place of business within the city, shall keep the local business tax receipt issued therefor upon his or her person and, in the event the business is conducted from a vehicle, in a conspicuous place in or on the vehicle at all times while engaged in the business for which it is issued.

(Ord. 9-72, § F, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-7 - Property not exempt from taxation.

The business taxes imposed by this chapter shall not be construed to exempt the property used in the taxed business from other forms of taxation.

(Ord. 9-72, § G, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-8 - Exemptions.

- (a) Vehicles used by any person taxed under F.S. Chapter 205 for the sale and delivery of tangible personal property at either wholesale or retail from his or her place of business on which business tax is paid;

(Ord. 58-93, 9-27-1993)

- (b) Disabled persons, the aged, and widows with minor dependents, subject to the limitations contained in F.S. § 205.162;

(Ord. 58-93, 9-27-1993)

- (c) Disabled war veterans and their unremarried spouses, subject to the limitations contained in F.S. § 205.171; and

- (d) Charitable, religious, fraternal and service organizations, subject to the limitations contained in F.S. § 205.192.

(Ord. 58-93, 9-27-1993)

(Ord. 169-06, 12-11-2006)

§ 11-9 - Reports; investigation, inspection.

- (a) Each person required to pay a business tax by this chapter shall report, under oath, to the Licensing/Business Tax Division giving all the information necessary for a proper determination of the amount of the business tax payable. In the case of retail and wholesale merchants, manufacturers and distributors, the report shall show the total square footage, including space used for display (except sidewalk), washrooms, offices, storage, assembly, preparation and/or growing for sale, sales area and the like.
- (b) The Licensing/Business Tax Division is authorized to furnish forms for filing of the report or returns and to require the applicant for local business tax receipt to furnish information necessary for the Licensing/Business Tax Division to make a determination of the proper business tax payable, and to make investigation and inspection of the place of business and the records of the business as he or she may deem necessary to verify or determine the amount of business tax payable.

(Ord. 9-72, § 1, 9-1-1972; Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

§ 11-10 - Local business tax receipt required for each location of business.

Any person operating a business for which a local business tax receipt is required at more than one location, each separate location shall be considered a separate business and a separate local business tax receipt required for each location, unless otherwise provided in this chapter.

(Ord. 9-72, § J, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-11 - Multiple classifications.

Whenever a business falls into two or more classifications contained in the business tax schedule, the business must comply with the requirements of each classification, except that a business tax shall be paid only in respect to the primary or main business unless otherwise specified in the business tax schedule.

(Ord. 9-72, § K, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-12 - Delinquent payment; penalties.

- (a) Those local business tax receipts not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty of 10% for the month of October plus an additional 5% penalty for each month of delinquency thereafter until paid; provided, that the total delinquency penalty shall not exceed 25% of the business tax for the delinquent establishment.
- (b) Any person engaging in or managing any business, professional or occupation without first obtaining a local business tax receipt, if required hereunder, shall be subject to a penalty of 25% of the business tax determined to be due, in addition to any other penalty provided by law or ordinance.

(Ord. 9-72, § 1, 9-1-1972; Ord. 9A-72, § 1, 8-13-1973; Ord. 169-06, 12-11-2006)

§ 11-13 - Proof of compliance with state laws prior to receipt of receipt.

Every person who applies for a local business tax receipt to engage in any business, profession or occupation shall, prior to receiving a local business tax receipt, present evidence satisfactory to the Business Tax Division Clerk of compliance with all applicable state laws in respect to engaging in the business, profession or occupation; and that the premises upon which the business will be operated complies with all zoning and other city ordinances.

(Ord. 169-06, 12-11-2006)

§ 11-14 - Termination.

Any local business tax receipt obtained under the provisions of this chapter upon a misrepresentation of a material fact; or conviction of the licensee for violation of the criminal law of Florida in connection with the operation of the business for which the city has issued a local business tax receipt; or failure of local business tax receipt holder to comply immediately with county Health Department rules and regulations, after being notified by the county Health Department that the local business tax receipt holder and/or his or her premises or business does not so comply, the City Council may, in its discretion, after giving the local business tax receipt holder 15 days notice in writing in which to show cause why the local business tax

receipt should not be terminated, terminate the same. In the event a local business tax receipt is terminated for either of the above reasons, the local business tax receipt holder shall not be entitled to a return of any part of the local business tax paid.

(Ord. 9-72, § N, 9-1-1972; Ord. 169-06, 12-11-2006)

§ 11-15 - Penalties.

- (a) Any person who engages in any business, profession or occupation in the city without a local business tax receipt or under a local business tax receipt issued upon misrepresentation of fact by the local business tax receipt holder, or failure to post or carry same as prescribed in §§ 11-5 and 11-6 of this code, shall upon conviction thereof be punished by a fine not exceeding \$500, or by imprisonment for a period not exceeding 60 days or both, and/or revocation of the local business tax receipt, the fine and/or imprisonment and/or revocation to be in the discretion of the county court of Lee County, Florida. Each day, or part thereof, of violation of any provisions of this chapter shall constitute a separate offense.
- (b) Any person who aids or abets or conspires with any person to engage in any business, profession or occupation in the city without a local business tax receipt or under a local business tax receipt issued upon misrepresentation of fact shall, upon conviction thereof, be punished by a fine not exceeding \$500 or by imprisonment for a period not exceeding 60 days, or both.

(Ord. 13-82, § 1, 4-5-1982; Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

§ 11-16 - Schedule of business taxes.

The various businesses, professions and occupations within the City of Cape Coral, Florida, are hereby classified for the purpose of this chapter and assessments of local business taxes therefor fixed as follows:

	Business	Local Business Tax
(1)	ABSTRACT COMPANY	\$110.00
(3)	ACCOUNTING, AUDITING and/or BOOKKEEPING FIRM	110.00
	Including but not limited to firms or individuals who do income tax services and are open for business for part of the year	
	(a) Each certified public accountant (state license required)	77.00

	(b) Each bookkeeper, auditor, accountant other than certified public accountant	11.00
(5)	ACUPUNCTURIST, ACUPUNCTURE CLINIC-PARTNERSHIP	77.00
	(a) Each acupuncturist (state license required)	33.00
(9)	ADMINISTRATION OFFICE	55.00
(11)	ADVERTISING	
	(a) Agents or agencies writing advertising	55.00
	(b) Trade inducement company or person promoting schemes, employing discount books, trading stamps or coupons, except by persons advertising or promoting their own business	330.00
	(c) Any scheme, device or plan of advertising not otherwise provided for in this schedule	55.00
	(d) Advertising distributor (handbills, samples and the like)	41.25
(13)	AERIAL PHOTOGRAPHY	55.00
(15)	AGENTS, SOLICITORS, CANVASSERS:	
	(a) Itinerant, not representing any person who pays a business tax under this chapter, taking orders for or selling to customers, either by sample, or otherwise, any merchandise, services or privileges, whether or not delivered at the time of sale or order, or to be delivered later.	
	1. Per month	110.00
	2. Per year	495.00

	(b) An agent, solicitor, canvasser and the like, selling or offering for sale investments or securities which are to mature upon installments, whether or not the number thereof is specified (but this subsection shall not apply to stock or bond brokers nor insurance companies paying a business tax to the city)	247.50
	(c) A canvasser or solicitor who sells, solicits or takes order for merchandise or services	11.00
	(d) In both (a) and (b) above, the agent, canvasser and/or solicitor shall file an application for a business tax on a form provided by the Licensing/Business Tax Division, and deposit with the Licensing/Business Tax Clerk the sum of \$200 in cash, or file in lieu thereof a bond in the sum of \$1,000 to be approved by the Licensing/Business Tax Division to cover losses, unsettled claims against the agent, canvasser and/or solicitor and his, her or their principal in respect to the merchandise or services sold to customers within the city. In the event the agent and/or principal presents, after the expiration of one year after the sale of merchandise or services, evidence satisfactory to the Licensing/Business Tax Division that there are no unsatisfied claims of customers in respect to the merchandise or services, the cash deposit will be returned or the bond terminated.	
	(e) Solicitation by Boy and Girl Scout groups; local school groups; local civic, church, fraternal, health and welfare programs, for example, pancake day sales, blood bank donations, clothing drives for distressed areas and the like; and county or nationwide drives such as United Fund, Heart Fund, American Red Cross and the like, are exempted from the provisions of this chapter.	
(21)	AIRCRAFT:	
	(a) Charter or rental	110.00

	(b) Flying instruction	110.00
	(c) Passenger service	110.00
	(d) Sales, new or used	110.00
	(e) Servicing	110.00
	(f) Storage, field or hangar (each activity subject to local business tax receipt)	110.00
(23)	AIRPORT	330.00
(27)	ALTERATIONS, TAILORING, DRESSMAKING, when not part of another business in Cape Coral with a valid local business tax receipt. This category does not include the mass production of clothing for wholesale or retail distribution.	22.00
(29)	AMBULANCE SERVICE (not connected with a funeral home or parlor)	55.00
(31)	AMUSEMENTS:	
	(a) Amusement parks, where merry-go-rounds, Ferris wheels and other amusement devices are operated for consideration	330.00
	(b) Amusement parlors having games, amusement devices and the like, not otherwise classified in this chapter, operated for consideration:	
	1. First four games or devices, each	55.00
	2. Additional games or devices, each	11.00
	(c) Bathing, swimming pools when admission charges are made	55.00

	(d) Billiards, pool halls, parlors and/or tables (includes coin-operated tables):	
	1. First four tables, each	27.50
	2. Each additional table	8.25
	(e) Bowling alleys:	
	1. First two alleys	55.00
	2. Each additional alley	1.38
	(f) Carnivals (local business tax receipt to be issued upon Council approval), per day	220.00
	(g) Circus (local business tax receipt to be issued upon city approval):	
	1. Having seating capacity of 3,000 or less, per day	247.50
	2. For each 1,000 or fraction thereof in excess of 3,000 per day	110.00
	3. Each circus parade through the streets of the city:	
	a. When the performance is outside of the city and no business tax is paid to the city	165.00
	b. When the performance is held within the city and a business tax therefor has been paid to the city	55.00
	(h) Golf course, nine holes	55.00
	(i) Golf course, 18 holes	110.00
	(j) Golf, tennis, racquetball pro shop	55.00
	(k) Golf, tennis, racquetball pro, instructions only	24.75

	(l) Golf course, miniature	22.00
	(m) Motion picture theater:	
	1. Where seating capacity is less than 300	220.00
	2. Where seating capacity is more than 300, in addition to the business tax in 1. above, for each additional 100 seats or fraction thereof	55.00
	3. Drive-in theater	165.00
	(n) Traveling shows, with or without Ferris wheels or merry-go-rounds, using any device or machine for amusement not otherwise classified by this schedule or for seeing an exhibition of animals, human beings, reptiles and the like, per day	110.00
	(o) Rinks, indoor or outdoor, for skating, bicycles, motorbikes and the like	110.00
	(p) Ranges for skeet, pistol, target, golf, archery, driving and the like	110.00
	(q) Courts for handball, racquetball, tennis, shuffleboard and the like:	
	1. First two courts	55.00
	2. Each additional court	16.50
	(r) Show band, per each performer, per day	16.50
(37)	ANIMAL and/or DOG GROOMING	33.00
(39)	ANIMAL HOSPITAL	55.00
(40)	ANIMAL KENNEL	55.00

	(a) Boarding animals	
	(b) Raising animals for sale (breeding)	
(41)	ANSWERING TELEPHONE SERVICE	33.00
(47)	APPRAISER of real, personal, intangible property, diamonds or jewels:	
	(a) Appraiser, partnership or firm	55.00
	(b) Each individual appraiser	55.00
(51)	ARCHITECT (state license required)	
	(a) Individual	77.00
	(b) Architect, professional association	77.00
	(c) Architect firm or partnership	77.00
(53)	ARMORED CAR SERVICE:	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(55)	ARMS DEALER, including pistols, shotguns and the like and repair of same (state license required)	77.00
(59)	ARTIST: Commercial, graphic art, portrait when not part of another business with a valid local business tax receipt	55.00
(63)	ASTROLOGISTS, FORTUNE-TELLERS, PALMISTS, SPIRITUAL READERS, NUMEROLOGISTS, CLAIRVOYANTS, CARD READERS, PHRENOLOGISTS and all person engaged in similar or like activities, whether making charges or accepting contributions for services, each	330.00

(69)	ATTORNEY (Florida Bar membership required)	
	(a) Individual	77.00
	(b) Attorney, professional association	77.00
	(c) Law firm or partnership	77.00
(71)	AUCTIONEER (if not possessing a local business tax receipt under real estate), persons who act as principals and engage in the business of operating auctions in a fixed place of business in the city: See <u>§ 11-28</u>	55.00
(73)	AUDIOLOGIST and/or SPEECH PATHOLOGY:	
	(a) Individual	77.00
	(b) Clinic-center	77.00
(77)	AUTOMOBILES	
	(a) Automobile broker-no inventory (state license required)	110.00
	(b) Automobile transfer-U-Drive It, to deliver cars, trucks	110.00
	(c) Body repairs and/or painting	110.00
	When not in connection with or as part of an automobile sales agency or another business for which a local business tax receipt is paid and which business normally includes such activities.	
	(d) Car wash, or what is known as beauty care, washing, polishing, waxing, steam cleaning, detailing	33.00
	(e) Dealerships, new and/or used vehicles, including automobiles trucks, tractors or other vehicles which require registration (state license required)	330.00

	(f) Service station, filling station, washing, polishing, greasing, lubricating and like servicing automobiles, selling gasoline and oil, but not to include repair work.	
	(1) First pump	22.00
	(2) Each additional pump	8.25
	(3) Each bay, each unenclosed hoist or lift and wash rack	8.25
	(4) Outside storage of vehicles	57.75
	Filling station classification permits the sales of those items ordinarily sold at a filling station and incidental to the operation, such as gasoline and other petroleum products, vehicle parts and accessories, soft drinks, cigarettes and miscellaneous food items over the counter or by use of coin-operated machines; repair and sale of tires; minor repairs to vehicles; washing and greasing and the like. When the sale of any of the items here enumerated becomes a primary activity of business, an additional local business tax receipt is required.	
	(g) Rental of vehicles, where not operated with or as part of another business for which a local business tax receipt is paid	70.00
	(h) Repairs, when not part of another business with a valid local business tax receipt in Cape Coral (state license required)	110.00
	(i) Wrecker and/or towing service, when not a part of another business in the city with a valid local business tax receipt, for wrecked or damaged vehicles, or otherwise	77.00
(93)	BAIL BONDSMAN	77.00
(97)	BAKERY (see MERCHANT)	

(101)	BANKS, SAVINGS AND LOAN ASSOCIATIONS, MORTGAGE	
	LOAN ASSOCIATIONS, but not including small loan and finance companies:	
	(a) First \$1,000,000 assets as shown by latest published statement of assets prior to beginning of current business tax year	77.00
	(b) For each additional \$1,000,000 of assets or fraction thereof shown by the aforementioned statement	11.00
	(c) Branch office	57.75
(103)	BANKRUPTCY, FIRE, GOING-OUT-OF-BUSINESS SALE (when conducted by someone other than owner of business, for not more than 30 days, per day (Sheriff's permit required)	11.00
(104)	BAR/LOUNGE (see MERCHANT)	
(105)	BARBERSHOP (state license required)	33.00
	(a) Each operator (state license required)(barber, manicurist and the like)	11.00
(107)	BATHS, Turkish, Swedish, sauna, Russian, vapor, mineral, spas	
	<i>Business</i>	<i>License Tax</i>
(109)	BEAUTY PARLOR, SALON (state license required)	33.00
	(a) For each operator (manicurist, facial massager, hair dresser, beauty operator by whatever named called)	11.00
(115)	BLUEPRINTING, including the making of maps and plats	55.00
(117)	BOATS:	

	(a) Sales and service, distribution, repairs and the like (See MERCHANT)	
	(b) Marina, docking and/or storage	77.00
	(c) Boat washing or cleaning	33.00
	(d) Boat rental	55.00
	(e) Broker-no inventory	10.00
(123)	BOOKING AGENT for entertainment, shows, sporting events	82.50
(125)	BOOT AND SHOE REPAIRING, with or without machinery, with a fixed place of business within the city	33.00
(133)	BROADCASTING WIRE MUSIC, furnished to hotel-motel rooms, offices and the like	55.00
(135)	BROKER-with a fixed place of business within the city:	
	(a) Mortgage or loan, advertising for and negotiating loans but not actually lending the money therefor (state license required)	110.00
	(b) Stocks, bonds, mutual funds and/or other securities	110.00
	(c) Each salesperson, solicitor or broker employed by any of the above	11.00
	(d) Each salesman, solicitor or agent of a broker named in categories (a), and (b) above, when such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. Any one category	110.00
	2. Each additional category	55.00

	(e) Business opportunity-franchise	82.50
(140)	BUILDING	
	Contractor-Specialty Contractor:	
	Each person who contracts or subcontracts to consult, alter, repair, dismantle or demolish buildings, roads, bridges or engages in the business of construction shall pay a tax as follows, whether or not the individual or firm is incorporated:	
	State license is required for certified contractor-specialty contractor. Local business tax receipt is required for all others.	
	(a) One—six employees including contractor	88.00
	(b) Seven—ten employees	154.00
	(c) 11—20 employees	181.50
	(d) Over 20 employees	302.50
(150)	BUILDING INSPECTIONS	55.00
(155)	BUSINESS OFFICE	55.00
(157)	BUSINESS SERVICE	55.00
(161)	CARPETS-RUGS:	
	(a) Installation, when not part of another business with a valid local business tax receipt within the city	55.00
	(b) Cleaning when not part of another business with a valid local business tax receipt within the city	55.00

(163)	CATERER and/or CATERING	55.00
(165)	CEMETERY, MAUSOLEUM, MEMORIAL GARDEN (operated for profit):	
	(a) Including manufacture of vaults, headstones and the like	110.00
	(b) When manufacture of vaults, headstones and the like is not involved	77.00
(167)	CHARTER SERVICE, BUS, BOAT:	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(171)	CHILD CARE FACILITY:	
	(a) Six—ten children	22.00
	(b) 11—20 children	44.00
	(c) 21 or more	55.00
	The business tax shall be based on the maximum number of children permitted by the Lee County Health Department. In addition to the aforementioned business taxes, the center must pay the Health Department inspection fees and all other fees incident to or required in connection with the approval of the center as a child care center; and obtain the Health Department and the City Council's approval prior to opening of the center	
(173)	CHIROPODIST (state license required)	77.00
	(a) Chiropodist, professional association	77.00
	(b) Chiropodist clinic-center, partnership	77.00

(175)	CHIROPRACTOR (state license required)	77.00
	(a) Chiropractor, professional association	77.00
	(b) Chiropractor, clinic-center, partnership	77.00
(187)	COIN-OPERATED VENDING AND OTHER MACHINES	
	<p>The business taxes hereunder shall be paid by the operator of the business in which the machines in use are located. The business taxes set forth in this subsection are levied on the use of the machines herein described and not in respect of the goods or services dispensed by them. In addition to the business tax herein levied the Code Compliance Division shall provide a decal or tag without charge and the decal or tag shall be affixed by the owner or operator to the front of the machine or device prior to the use thereof. It shall be unlawful to use or permit the use of a coin-operated machine unless the decal or tag is affixed to the machine.</p>	
	(a) Distributor, owner and/or lessor of amusement devices and/or machine engaged in the business of placing amusement devices, music machines and the like, for consideration and/or share of money collected by a coin-operated machine or otherwise in the place of business other than the owner or operator of the machine	77.00
	(b) When the machines are activated with a coin or coins of more than \$0.20 (except coin operated cigarette machines)	15.40
	(c) Music machines (jukeboxes), coin-operated, each	77.00
	(d) Pinball-type machines, coin-operated, each	77.00
	(e) Any other type of amusement machine or device, other than gambling machines or devices, not enumerated in this schedule, for the operation of which a coin is required	55.00

	(f) Laundry, cleaning and drying machines, coin operated:	
	1. First ten machines, each	6.60
	2. Next 20 machines, each	4.40
	3. Each additional machine	2.20
	(g) Postage vending machines when operated for profit, each	2.20
	(h) Massage mattresses, radios, T.V. in hotel-motel rooms (see (d)).	
(193)	COLLECTION AGENCY and/or FIRM	55.00
(197)	COMPUTER SERVICES	55.00
(203)	CONSULTANTS, business advisors, financial advisors, service, each whether or not self-employed, member of firm	44.00
(205)	CONTEST COMPANY	220.00
(209)	COUNSELING SERVICE	110.00
	(a) Each counselor	33.00
	State local business tax receipts required for clinical social workers, marriage and family therapists, mental health counselors, school psychologists	
(213)	CREDIT BUREAU	55.00
(217)	DANCE HALLS, ACADEMIES and the like, where admissions are charged	110.00
(219)	DANCE INSTRUCTOR (not applicable to instructor who operates a dance studio)	22.00

(221)	DANCE STUDIOS. A dance studio is a place where lessons are given in dancing to students of the studio and there is no dancing except as a part of student instruction. This classification does not include dance halls and/or academies where dancing is engaged in generally.	33.00
(223)	DATA COMPILING AGENCY (For surveys, directories and the like)	33.00
(225)	DATA PROCESSING (medical transcription/court reporting/legal paperwork, etc.)	55.00
(229)	DECORATOR, residential or commercial interior and/or exterior	33.00
	No structural changes allowed.	
(233)	DELIVERY SERVICE-MESSENGER SERVICE	55.00
(235)	DEMONSTRATOR, home and/or hostess party	22.00
(241)	DENTIST (state local business tax receipt required)	77.00
	(a) Dentist, professional association	77.00
	(b) Dental clinic, partnership	77.00
(243)	DESIGNER, residential, commercial, interior only, industrial	33.00
	May make structural changes (state license required-interior designer)	
(245)	DETECTIVE-INVESTIGATIVE-PROTECTIVE AGENCIES and/or MERCHANT POLICE operating as a firm or business	77.00****
	(a) Each detective or merchant police (state license required)	77.00
(247)	DIAPER SERVICE, when not operated as a part of another business with a valid local business tax receipt	33.00

(249)	DIETICIAN, when self-employed (state license required)	77.00
(255)	DISPENSING MACHINE SERVICE, such as coffee machines (not coin-operated machines)	33.00
(259)	DISTRIBUTOR OF SAMPLES for advertising purposes either from a certain location or door-to-door:	
	(a) Crew chief	33.00
	(b) Each worker	3.30
(261)	DIVER	33.00
(267)	DOG TRAINER	33.00
(269)	DRAFTING, ARCHITECTURAL and/or other, self-employed, when performed by other than a local business tax receipt architect or engineer:	
	(a) Firm	33.00
	(b) Each person	33.00
(271)	DRAPERY ROD INSTALLATION	55.00
(283)	ELECTROLYSIS	33.00
(287)	EMPLOYMENT AGENCY	55.00
(289)	EMPLOYMENT AGENCY, temporary help	55.00
(293)	ENGINEER (state license required)	77.00
	(a) Engineer, professional association	77.00
	(b) Engineering firm, partnership	77.00

(293.5)	ENTERTAINER (musician/DJ)	55.00
(294)	ENTERTAINMENT, MUSICALS, CONCERTS OR SHOWS where the net proceeds are not devoted solely to religious, educational, charitable, civic or fraternal purposes where admission is charged per day	24.20
(297)	ESCORT SERVICE	110.00
	(a) Each escort	55.00
(300)	EVENT PLANNER	55.00
(301)	EXHIBITS (for which admission is charged), per day	33.00
(310)	FINANCIAL PROCESSING (credit card/check cashing)	55.00
(315)	FRATERNAL ORDER/CLUB - EXEMPT	NO CHARGE
(325)	FUNERAL HOME, including embalming and operation of ambulance service in connection with the operation of the funeral home, with fixed place of business within the corporate limits of the city (state license required)	110.00
	(a) Each embalmer (state license required)	55.00
(329)	FURNITURE REFINISHING-REUPHOLSTERING-CLEANING-REPAIRING:	
	(a) With fixed place of business within the city	33.00
	(b) When such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. First vehicle	55.00
	2. Each additional vehicle	33.00

(331)	GALLERY, ART:	
	(a) For displaying one's own work	33.00
	(b) For displaying the work of others	55.00
(335)	GAMES, such as bridge, pinochle, canasta, rummy and similar games when operated for profit, including teaching thereof	110.00
(345)	GOVERNMENT OFFICE - EXEMPT	NO CHARGE
(357)	GRAPHICS	55.00
(361)	GRASS and/or SOD DEALERS	55.00
(363)	GREETING and/or WELCOME SERVICE, when operated for profit	33.00
(375)	HEALTH CARE FACILITY	55.00
(378)	HEALTH CLUB includes exercise salons, athletic clubs, gyms, fitness centers, reducing salons or clinics	55.00
	Requires letter of exception or notice of bond posted from the Florida Department of Agriculture and Consumer Services	
(383)	HEARING AID CENTER (state license required)	77.00
(385)	HOBBIES, arts or crafts when not the prime source of income	30.00
(389)	HOME HEALTH CARE	55.00
(391)	HOMEOPATHIST, DRUGLESS PHYSICIAN	77.00
(395)	HOSPITAL, NURSING, CONVALESCENT HOME, ACLF, for profit, per room for sleeping	5.50

(399)	HOTELS; MOTELS; ROOMING HOUSES; and VACATION RENTALS as defined in F.S. § 509.242; each bedroom rented or offered for rent, including bedrooms having cooking facilities within the bedroom	5.50
(403)	HYPNOTIST (no additional fee when included in professional, medical, physician or surgeon's local business tax receipt)	77.00
(413)	INSTRUCTORS, such as arts, crafts, music teachers, skiing, swimming and the like, when done for profit	33.00
(415)	INSURANCE:	
	(a) Each adjustor (state license required)	55.00
	(b) Agent, solicitor, each (state license required)	3.30
	Company represented must have a local business tax receipt as insurance company, otherwise this classification is subject hereto.	
	(c) Each person, firm and/or corporation which issues or contracts on his, her, their or its account as principal, agent, broker or otherwise to issue or cause to be issued policies of insurance for any of the following classifications shall pay the business tax as follows:	
	1. Accident, health, sick and/or funeral benefits	110.00
	2. Automobile insurance, all forms	110.00
	3. Casualty, guaranty, fidelity, employer's liability, marine, credit, automatic sprinkler, burglary and like insurance	110.00
	4. Fire and windstorm insurance	110.00
	5. Life insurance including variable annuity contracts	110.00
	6. Mutual funds	110.00

	7. Any two or more of the above	165.00
	8. Title insurance only	55.00
	9. Premium financing	55.00
	A separate local business tax receipt is not required for mortgage financing by an insurance company. Fraternal insurance, Blue Cross and Blue Shield, shall be exempt from the operation of this section.	
(418)	INTERNET/ADVERTISING	55.00
(419)	INTERNET BUSINESS	55.00
(420)	INTERNET/MERCHANT	55.00
(423)	JANITORIAL SERVICE includes normal housecleaning functions, new construction cleaning. Excludes any function that requires a competency local business tax receipt, i.e.: carpentry, air conditioning, pool maintenance, plumbing, aluminum, screening, asphalt sealing, concrete work, dredging, drywall, fencing, insulating, sprinkler systems, masonry, painting, paving, plastering, septic work and cleaning, solar heating and repair, tile-terrazo and marble, and tennis courts, whether a repair or full job. Does not allow hauling of refuse off premises	55.00
(425)	JEWELRY and/or WATCH REPAIRING, when not as a part of a business carrying a merchant classification	33.00
(428)	JUNK DEALER, including dealers in scrap or old iron, brass, copper or any other metal, waste cotton or any articles of any kind unless for their original purpose	33.00
(433)	LABORATORY, MEDICAL, DENTAL, OPTICAL, RESEARCH, TESTING, ANALYTICAL and the like (state license required for dental, optical)	55.00

(437)	LANDSCAPE ARCHITECT, includes designing of yards, gardens, grounds (state license required)	77.00
(349)	LAUNDRY, DRY CLEANING (except by coin-operated machines)	55.00
(441)	LAWN AND SHRUBBERY MAINTENANCE, grass cutting, weeding and shrubbery clipping, shrubbery planting, sod laying	33.00
	Shrubbery planting and sod laying to be done according to landscape architect plans or by direction from the homeowner, otherwise a state local business tax receipt is required.	
(447)	LINEN SERVICE, sale, distribution, lease of towels, bed linens, uniforms, aprons, cleaning rags and the like	33.00
(449)	LOAN (SMALL LOANS) COMPANY, FINANCE COMPANY (this classification does not include banks or building and loan)	220.00
(451)	LOCKSMITH	33.00
(455)	MAIL BOXES: Rental of mail boxes at a location other than a U.S. Post Office	55.00
(461)	MAIL ORDER FIRM (no merchandise for immediate sale or delivery)	110.00
	Applies if using a Cape Coral street address, post office box or telephone number assigned to Cape Coral.	
(463)	MANUFACTURING-FABRICATING-PROCESSING:	
	(a) Up to and including 500 square feet	33.00
	(b) Over 500 and up to and including 2,000 square feet per square foot	0.033

	(c) Over 2,000 and up to and including 5,000 square feet per square foot	0.022
	(d) For any space above 5,000 square feet per square feet.	0.0165
(469)	MARINE SALVAGE	77.00
(472)	MASSAGE ESTABLISHMENT	33.00
(473)	MASSAGE THERAPIST, self-employed as such (state license required)	55.00
(475)	MERCHANT:	
	(a) Any person who sells, leases, distributes and/or services for a consideration, goods, or merchandise, the finished products or ingredients thereof, to another for resale or for consumption or use shall for the purpose of this chapter be classified as a merchant. This classification shall not include a person engaged in the business of selling, serving or distributing alcoholic beverages, or any business otherwise classified under this chapter. Local business tax receipts for retail and wholesale merchants shall be so indicated (see definitions of retail and wholesale merchants in <u>§ 11-1</u>).	
	(1) AIR CONDITIONING: sales, service, installation. Requires state competency local business tax receipt to install and/or service on all central units with a capacity of more than 36,000 BTU	
	(2) ALARM SYSTEMS-FIRE, BURGLAR: sales, service, installation. Competency license required to install/service or repair	
	(3) ALARM SYSTEMS-ALL: sales, service, installation (state competency license required)	
	(4) AWNINGS, HURRICANE PANEL, SIDING (state license required to install, service or repair)	

	(5) CONVENIENCE STORE, WITH GASOLINE PUMPS Square footage fee for building	
	First pump	22.00
	Each additional pump	11.00
	(6) FIRE EXTINGUISHERS, FIRE SPRINKLERS: sales, service installation (state competency license required to install, service or repair)	
	(7) GAS, BOTTLED; sales, service, installation (state license required)	
	(8) POOL SUPPLIES; sales, service installation (state license required for pool servicing-installation)	
	(9) TILE AND MARBLE: sales, service, installation (competency license required for installation)	
	(10) ALL OTHER CATEGORIES:	
	Including, but not limited to, department, variety, grocery, building supplies, furniture, printing, medical or dental supplies, bottled waters, second hand goods, florists, hardware	
	(b) Retail merchant with fixed place of business within the city:	
	1. For any person occupying up to 500 square feet	33.00
	2. For any additional space over 500 square feet up to and including 2,250 square feet per square feet	0.044
	3. For any additional space over 2,250 square feet up to and including 8,900 square feet per square feet	0.033
	4. From any additional space above 8,900 square feet per square foot	0.022

	5. Any person conducting the business by use of or from a vehicle (see <u>§ 11-8(b)</u>)	
	a. First vehicle	55.00
	b. Each additional vehicle	33.00
	(c) Wholesale merchant with fixed place of business within the city:	
	1. For any person occupying up to 3,000 square feet	77.00
	2. For any additional space over and above 3,000 square feet per square feet	0.0165
	3. Any person conducting such business by use of or from a vehicle (see <u>§ 11-8(b)</u>)	
	a. First vehicle	55.00
	b. Each additional vehicle	33.00
	(d) When any person with a fixed place of business within the city engages in a combined retail and wholesale business, division of the space used or occupied by the business for retail or wholesale shall be determined and a business tax paid in respect to each based upon the space used or occupied by each.	
	(e) If a portion of the business is conducted in an enclosure and a part thereof outside an enclosure, for example, a garden center, automobile sales, drive-in foodstand, restaurant and the like, the space outside the enclosure will be computed at the rate of four square feet will equal one square foot of space within the enclosure for the purpose of computing the total square footage of space occupied or used in the business for the purpose of computing the business tax for the business.	

	(f) For the purpose of computing the square footage in the enclosed portion of a business classified as merchant, the entire space used for the display of merchandise and goods, office storage, sales and/or check out, preparation, receipt or dispatch of goods, assembly, growing and/or otherwise handling the goods and merchandise, collection of price therefor, washrooms, restrooms, dressing rooms, and/or any and all other space within the enclosure used in the operation of the business shall be included.	
(479)	MICROFILMING SERVICE	55.00
(481)	MIDWIFE	33.00
(487)	MODEL HOMES SALES OFFICE	77.00
	(a) Each salesperson (unless already local business tax receipt with a real estate office)	11.00
(489)	MODEL CONDOMINIUM SALES OFFICE	77.00
	(a) Each salesperson	11.00
(499)	MOVING, HAULING, TRUCKING, DRAYAGE, except when engaged exclusively in interstate commerce: Includes furniture, vehicles, sand, muck, fill and the like; but does not include the removal of construction or household refuse.	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(501)	MUCK AND SAND DEALER:	
	(a) First vehicle	55.00

	(b) Each additional vehicle	33.00
(502)	MULTI SERVICES	55.00
(503)	MUSIC:	
	(a) Conservatory-studio, for teaching music only	33.00
	(b) Studio for recording	33.00
	(c) Studio for practicing only	33.00
(505)	MUSIC FESTIVALS, PEACE RALLIES, ROCK-AND-ROLL and similar assemblages, local business tax receipt to be issued upon council approval. To cover policing during the assemblage, damage to property, if any, and the cleaning up of litter, if any, left on the premises, following the assemblage, the local business tax receipt holder shall make a deposit with the City Clerk in the amount to be determined by him or her. It shall be unlawful to hold an assemblage of the nature of those herein enumerated without first obtaining a local business tax receipt therefor.	220.00
(507)	NAPRAPATH	77.00
	(a) Clinic, partnership	77.00
(509)	NATUROPATH (state license required)	77.00
	(a) Clinic, partnership	77.00
(511)	NEWS BUREAU	123.75
(513)	NEWSPAPER:	
	(a) Daily (if issued more than once a week)	165.00

	(b) Weekly	55.00
(515)	NIGHTCLUB (establishment where floor show or other form of entertainment, exclusive of a dance band, is provided for customers)	220.00
(519)	NURSE:	
	(a) Registered	33.00
	(b) Practical	11.00
	(c) Nurse practitioner (state license required)	50.00
(533)	OPTICIAN, dispensing and filling prescriptions and grinding lens (state license required)	77.00
(535)	OPTOMETRIST (state license required)	77.00
	(a) Optometrist, professional association	77.00
	(b) Optometrist, partnership-clinic	77.00
(539)	OSTEOPATH (state license required)	77.00
	(a) Osteopath, professional association	77.00
	(b) Osteopath, partnership-clinic	77.00
(547)	PARKING LOT for hourly or daily parking, not a long term (over a week at a time) storage facility:	
	(a) When having 10,000 square feet or less	110.00
	(b) For each additional 1,000 square feet	5.50
(549)	PAWN BROKER	110.00

(551)	PERSONAL SERVICES (shopping, doing errands and the like)	33.00
(554)	PEST CONTROL; FUMIGATOR and/or EXTERMINATOR:	
	including insects and other pests from buildings lawns and/or other areas, treatment thereafter (State license required)	55.00
(555)	PETROLEUM DEALER:	
	(a) Sales, distribution and/or application or use of the same (see MERCHANT)	
	(b) Permits, sale, storage, distribution and/or application of use of crude oil, fuel oil, road oil, asphalt, petroleum products and the manufacturing, mixing, batching, refining and/or otherwise preparing these items for use and/or for construction, maintenance and/or repair of roads, roofs and the like, of the same. When such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. First vehicle	110.00
	2. Each additional vehicle	77.00
(559)	PHYSICIAN and/or SURGEON (state license required)	110.00
	(a) Physician and/or surgeon professional association	110.00
	(b) Physician and/or surgeon clinic	110.00
(560)	PHYSICIAN ASSISTANT	50.00
(561)	PHOTOGRAPHER	55.00
	To include video filming, freelance	
(565)	PHYSICAL THERAPY CLINIC	77.00

	(a) Each therapist (state license required)	24.75
(567)	PIANO and/or ORGAN TUNER	22.00
(569)	PODIATRIST (state license required)	77.00
	(a) Podiatrist professional association	77.00
	(b) Clinic-partnership	77.00
(571)	POLYGRAPH EXAMINER (state license required)	33.00
(575)	PORTABLE TOILET SERVICE	55.00
(578)	PRESSURE CLEANING	55.00
(583)	PROPERTY MAINTENANCE	77.00
	A property maintenance local business tax receipt is very restrictive in nature, i.e., clean out garage, janitorial, hang drapery rods, yard work, pressure cleaning, or re-screening only of doors, windows and entryways of residential units; no commercial units, lanais, screened porches or pool cages. A property maintenance local business tax receipt does not allow an individual, corporation or a partnership to enter into the repair, installation or construction of the building trades or specialty fields (construction, electrical, plumbing, A/C, painting, roofing, carpentry and the like). (Ord. 58-93, 9-27-1993)	
(585)	PROPERTY MANAGEMENT	77.00
	One who procures prospects for rent or who leases real property for another and for compensation must be properly licensed under F.S. Chapter 475, Real Estate License Law. Exemptions are found in F.S. § 475.011.	

(587)	PSYCHIATRIST (state license required)	110.00
	(a) Psychiatrist professional association	110.00
	(b) Psychiatric clinic or partnership	110.00
(589)	PSYCHOLOGIST (state license required)	110.00
	(a) Psychologist professional association	110.00
	(b) Psychological clinic or partnership	110.00
(597)	PUBLISHING FIRM	55.00
(601)	RADIO STATION, AM-FM	110.00
(603)	REAL ESTATE, firm, corporation, partnership	77.00
	(State local business tax receipt required for corporation)	
	(a) Each broker (state license required)	77.00
	(b) Each salesperson (state license required)	11.00
(610)	RELIGIOUS ORGANIZATION - EXEMPT	NO CHARGE
(614)	RENTAL	55.00
(617)	REPAIR SERVICE	55.00
	This includes items such as sewing machines, small appliances, telephones, lamps and other such items that are not classified under the construction competency local business tax receipts.	
(619)	REPAIR SHOPS, small engine, lawnmowers and similar classifications	55.00

(621)	RESTAURANT, LUNCHEON ROOM, COFFEE SHOP, ICE CREAM SHOPS or ANY PUBLIC EATING PLACES, WHETHER EAT-IN OR TAKE-OUT (see MERCHANT).	
(623)	RIDING ACADEMY OR STABLE	110.00
(632)	SALON/TANNING	33.00
(637)	SCHOOLS FOR PROFIT:	
	(a) Art, crafts, driving, bridge, modeling and the like	33.00
	(b) Educational institutions that are accredited by state:	
	1. One—50 pupils	110.00
	2. 51—200 pupils	165.00
	3. Over 200 pupils	220.00
(639)	SECRETARIAL SERVICE, PUBLIC STENOGRAPHER	33.00
(641)	SEPTIC TANK CLEANING SERVICE-pumping only, no repairs	33.00
(655)	SIGN COMPANIES, sales, service, installation	
	Competency local business tax receipt required for installation and/or repairs	55.00
(657)	SITTING SERVICE, baby, (five or less children) animal, plants, house, apartment	33.00
(665)	SOCIAL SERVICES	55.00
(673)	STUDIO, filming, recording, processing, testing	77.00
(675)	SURVEYOR, firm, company, corporation	77.00

	(a) Each individual surveyor (state license required)	33.00
(681)	TALENT AGENCY (state license required)	33.00
(683)	TATTOOING (see PHYSICIAN and/or SURGEON, or DENTIST)	
(687)	TAXIDERMIST	55.00
(689)	TAXIS, vehicles for hire when driver is furnished:	
	(a) For each place of business or operation with not more than one vehicle	44.00
	(b) For each additional vehicle	11.00
	(c) Driver	11.00
(690)	TELEGRAM SERVICE	55.00
(692)	TELEPHONE AND CABLE INSTALLATION when not part of another business with a valid business tax receipt within Cape Coral	55.00
(693)	TELEPHONE SOLICITATION. Any firm, person, or corporation soliciting business for another. Does not include one's own established business or doing surveys	77.00
(695)	TELEVISION STATION	110.00
(697)	TICKET BOOKING AGENCY, for special trips, events short-term operation, not to be confused with travel agency	33.00
(705)	TRAILER, CAMPER AND MOBILE HOME CAMPS AND/OR PARKS	
	(a) First five spaces offered for rent for residence, each	11.00
	(b) Next ten spaces offered for rent for residence, each	4.95

	(c) All spaces above 15 offered for rent for residence, each	3.30
	Classification (a) through (c) above includes space offered for storage or occupancy by the vehicle owner when other than the camp or park operator.	
	(d) Each space having a vehicle placed thereon by the operator of the camp or park for rental as a residence	16.50
	(e) Space offered for rent as storage, each space	1.65
(711)	TRAVEL BUREAUS, CLUBS and other organizations arranging tours for profit, including ticket brokers or sales; also includes sale of trip travel and baggage insurance	77.00
(713)	TREE SURGEON, to include trimming, removal	55.00
(717)	TUTORING, when done for profit	22.00
(725)	UNCLASSIFIED, every business or occupation for which no business tax has been ordained and is not specifically designated shall pay a business tax under this classification	55.00
(737)	VETERINARIAN (state license required)	55.00
	(a) Veterinarian professional association	55.00
	(b) See also DOG KENNEL and ANIMAL HOSPITAL, each activity subject to local business tax receipt and fee	
(740)	WALLPAPERING	55.00
(741)	WAREHOUSE OR PUBLIC STORAGE for storing merchandise or other personal property for others, including cold storage:	
	(a) When having 5,000 square feet or less	55.00

	(b) For each additional 1,000 square feet	0.04125
(749)	WELDING SHOP	33.00
(755)	WILDLIFE REMOVAL	55.00
(757)	WINDOW TINTING	55.00
(759)	WRITING, EDITING, REWRITING and GHOST WRITING	22.00
(761)	X-RAY LABORATORY	55.00

(Ord. 9-72, § P, 9-1-1972; Ord. 9-75, § 1, 3-17-1975; Ord. 45-77, §§ 1-3, 7-18-1977; Ord. 49-80, § 1, 8-14-1980; Ord. 38-81, § 2, 7-20-1981; Ord. 47-81, 8-3-1981; Ord. 41-83, § 1, 7-11-1983; Ord. 15-87, § 1, 4-20-1987; Ord. 47-94, 8-22-1994; Ord. 169-06, 12-11-2006; Ord. 91-07, 7-30-2007)(Ord. 9-72, § P, 9-1-1972; Ord. 9-75, § 1, 3-17-1975; Ord. 45-77, §§ 1-3, 7-18-1977; Ord. 49-80, § 1, 8-14-1980; Ord. 38-81, § 2, 7-20-1981; Ord. 47-81, 8-3-1981; Ord. 41-83, § 1, 7-11-1983; Ord. 15-87, § 1, 4-20-1987; Ord. 47-94, 8-22-1994; Ord. 169-06, 12-11-2006; Ord. 91-07, 7-30-2007; Ord. 31-11, 6-20-2011; Ord. 5-22, § 1, 2-2-2022)

§ 11-17 - Issuance of local business tax receipt prior to full compliance with applicable laws.

The issuance of a local business tax receipt by the Licensing/Business Tax Division prior to compliance by local business tax receipt holder with all applicable laws, rules and regulations shall not constitute consent to or waiver by the city to noncompliance. The city may give notice to local business tax receipt holder of the noncompliance designating the noncompliance, in writing, and request the local business tax receipt holder to correct the noncompliance, in writing, by fully complying with the laws, rules or regulations with which there has been noncompliance. Upon the failure of local business tax receipt holder to correct the noncompliance within 15 days after receipt, or upon the expiration of the additional period of time the Council grants to the local business tax receipt holder, the Council may revoke or rescind the local business tax receipt.

(Ord. 9-72, § Q, 9-1-1972; Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

§ 11-18 - Clean-up bond required for certain local business tax receipt holders.

In amusements set forth in § 11-16(f), (g) and (n) above, in addition to payment of the business tax therein levied, the local business tax receipt holder shall make a deposit with the City Clerk in the amount determined by him or her as being reasonable to cover the cost of policing, cleaning up and removing litter, if any, left on the premises after the expiration of the local business tax receipt period and to cover

damages, if any, to public property from the operation of the amusement. In the event no litter is left on the premises after the amusement performance nor damage by the operators of the amusement to public property, the deposit shall be returned to the person making the deposit, or the part of the deposit that is not required to clean up and remove the litter or repair damages, if any, to public property.

(Ord. 15-87, § 1, 4-20-1987; Ord. 169-06, 12-11-2006)

ARTICLE II: - AUCTIONS

Section

§ 11-28 - Special permit required for auction.

- (a) No auction sale of personal property, goods, wares or merchandise shall be conducted within the city except upon the issuance of a special permit therefor by the Department of the City Clerk and in accordance with the express terms of the special permit.

(Ord. 114-88, 11-21-1988; Ord. 87-89, 2-12-1990; Ord. 81-02, 8-26-2002)

- (b) Application for special permit to conduct an auction sale of personal property, goods, wares or merchandise within the city shall be made to the Department of the City Clerk on a form to be provided by it, upon which shall be stated the nature and quantity of the goods to be sold and the number of days during which it is desired to conduct the auction sale. The Department of the City Clerk shall issue the special permit upon the payment of a fee of \$20 and upon their determination that there is good and sufficient reason for issuance of the special permit. The special permit shall specify the place where the auction sale is to be held and the number of days for which the special permit is valid. A special permit for auction sales within any of the residential areas of the city shall be issued for a maximum period of one day.

(Ord. 114-88, 11-21-1988; Ord. 87-89, 2-12-1990; Ord. 81-02, 8-26-2002)

- (c) The application for special permit for auction sales within any area of the city shall state what number of parking spaces have been made available for the auction sale, the manner in which parking has been provided and how traffic will be controlled by the applicant prior to issuance of a special permit, and an inspection will be required by the Building Official and Fire Marshal to determine whether the structure in which the auction is to be held meets code requirements.

(Ord. 114-88, 11-21-1988)

- (d) No such special permit shall be issued to any individual who has not been taxed pursuant to the provisions of F.S. §§ 468.381 *et seq.*

(Ord. 114-88, 11-21-1988)

§ 11-29 - Right to appeal the refusal of the city to issue or renew a special auction permit.

The Department of the City Clerk may refuse to issue or renew the special permit or may revoke any special permit already issued for failure to comply with the requirements of the chapter. Any individual aggrieved by the action of the Department of the City Clerk in refusing to issue or renew or in revoking any such special permit shall have the right to appeal to the City Council. Upon the revocation of any such special permit by the Department of the City Clerk and the communication of the fact of the revocation to the special permit holder, and pending the decision of an appeal from the revocation by the City Council, in the event that such an appeal be taken, it shall be unlawful for any individual to conduct any sale at auction in accordance with the terms of the special permit.

(Ord. 114-88, 11-21-1988; Ord. 87-89, 2-12-1990; Ord. 81-02, 8-26-2002)

§ 11-30 - Auctions exempted from special permit requirements.

This act does not apply to the following:

- (a) Auctions conducted by the owner, or his or her attorney, or any part of the property being offered, unless the owner acquired the goods to resell at auction;
- (b) Auctions conducted under a judicial or an administrative order or sales required by law to be at auction;
- (c) Auctions conducted by a charitable, civic or religious organization, or for the organization by an auctioneer who receives no compensation;
- (d) Auctions of livestock if conducted by an auctioneer who specializes in the sale of livestock and the auction is conducted under the supervision of a livestock trade association or a governmental agency;
- (e) Auctions conducted by a trustee pursuant to a power of sale contained in a deed of trust on real property;
- (f) Auctions of collateral, sales conducted to enforce carriers' or warehouse's liens, bulk sales, sales of goods by a presenting bank following dishonor of a documentary draft, resales of rightfully rejected goods or resales conducted pursuant to law, if the auction is conducted by the owner of the lien on or interest in the goods;
- (g) Auctions conducted as a part of the sale of real property by a real estate broker, as defined in F.S. § 475.01(1)(a);
- (h) Auctions of motor vehicles among motor vehicle dealers if conducted by a local business tax receipt auctioneer;
- (i)

Auctions conducted by a person enrolled in a class at an approved school of auctioneering, for the purpose of training and receiving instruction, under the direct supervision of a taxed auctioneer who is also an instructor in the school and who further assumes full and complete responsibility for the activities of the student;

- (j) Auction sales conducted at the auctioneer's regular place of business; provided, however, the regular place of business has a minimum of 25 parking spaces available for the auction sales; and
- (k) Auctions conducted by the City of Cape Coral; provided however the city provides parking and traffic control as a result of an overflow of vehicles attending the sales.

(Ord. 114-88, 11-21-1988)

ARTICLE III: - PRECIOUS METAL DEALERS

Section

§ 11-41 - Purpose.

The purpose of this article is to set forth regulations governing the purchase and disposition of personal property made of precious metals by dealers within the City of Cape Coral.

(Ord. 5-81, § 1, 2-23-1981)

§ 11-42 - Definitions.

As used in this article, unless the context otherwise requires.

BULLION COINS. Fungible coins with intrinsic value greater than the numismatic value.

DEALER. Any person engaged in the business of purchasing or selling at retail or wholesale or otherwise dealing in any old, used or secondhand precious metals of any kind or description, whether with a fixed place of business or as an itinerant.

PRECIOUS METAL. Gold, silver or platinum.

(Ord. 5-81, § 2, 2-23-1981)

§ 11-43 - Register of transactions.

- (a) Any person engaged in business as a dealer shall keep a register in connection with his or her business, the register to be approved as to type and form by the Chief of Police and, at the time of each transaction, shall enter or cause to be entered therein an accurate description of the person from whom any article of personal property made of precious metal is purchased or

received, and shall include in the description, but not be limited to, the name, date of birth, sex, race, place of residence and driver's license number, or, if none, other government identification numbers of the person, together with an accurate description of any article of personal property made of precious metal so purchased or received, which description may contain any mark, brand, monogram, hallmark, word or letters which may be engraved, stamped, etched or otherwise permanently marked upon the article. The description of bullion coins shall be adequate if it provides the total dollar amount of each denomination. The register shall, at all times, be available for the inspection and examination of the Chief of Police or any other person authorized by the Chief of Police to inspect the register.

(b) Any and all persons engaged in business as a dealer shall, in keeping the register required in subsection (a) above, take the following precautions to ensure the accuracy of the personal identification required:

- (1) Require the customer, as a condition to the purchase, to sign his or her name on the registration form;
- (2) Require reasonable proof of identity which would include, but not be limited to, display of a driver's license or other governmental identification cards or certificates; and
- (3) An original right thumbprint of the seller shall be affixed to all forms maintained by dealer. The thumbprint shall only be used by the appropriate law enforcement agency to identify the person whose name appears on the record when probable cause exists that the secondhand goods are stolen.

(Ord. 101-91, 11-12-1991)

(c) The requirements of this section are in addition to the requirements of F.S. Chapter 538.

(Ord. 101-91, 11-12-1991)

(d) It shall be unlawful for any customer to give or display false identification to the dealer or to sign a false name.

(Ord. 5-81, § 3, 2-23-1981)

§ 11-44 - Disposal within five days of receipt prohibited.

(a) Except for the exempt transactions hereinafter provided, no articles of personal property made of precious metals shall be sold, melted, altered or otherwise disposed of by any dealer until five days have elapsed from the time the Chief of Police has had made available to him or her a copy or transcript of the register in which such articles of personal property made of precious metals are entered, and the articles shall not be transferred from within Cape Coral during the five day period of time.

(b) The following transactions shall be exempt from the provisions of subsection (a) above:

- (1) Coins repurchased by a dealer, provided the dealer repurchases from the same person and maintains a record of the prior sale and the repurchase;
- (2) The purchase of bullion coins; and
- (3) Transactions between dealers, provided the article has been registered in accordance with this article and in the possession of any local dealer for the period set forth in subsection (a) above.

(Ord. 5-81, § 4, 2-23-1981)

§ 11-45 - Transcript of register to be made available to Chief of Police.

All dealers shall, not later than 12:00 noon of each business day, make available to the Chief of Police or his or her representative, a full and complete copy or transcript of the register in which is entered the transactions of the preceding business day, as required by § 11-43.

(Ord. 5-81, § 5, 2-23-1981)

§ 11-46 - Dealing with minors prohibited.

It shall be unlawful for any dealer to buy, take or receive, by way of purchase or exchange, any articles made of precious metals from any person under the age of 18 years.

(Ord. 5-81, § 6, 2-23-1981)

§ 11-47 - Arrangement of stock to facilitate inspection.

All articles of personal property made of precious metals purchased or received by dealers shall remain attached to a copy of the bill of sale and be so arranged in stock as to enable the stock to be inspected by the Police Department or any other person with the authority during the period set forth in § 11-45(a) above.

(Ord. 5-81, § 7, 2-23-1981)

§ 11-48 - License required.

All persons dealing in precious metals such as gold, silver and platinum shall have a current local business tax receipt issued by Lee County and the City of Cape Coral.

(Ord. 5-81, § 8, 2-23-1981; Ord. 169-06, 12-11-2006)